

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1632 Session of 2013

INTRODUCED BY KNOWLES, O'NEILL, MILLARD, BOBACK, TALLMAN, BARRAR, V. BROWN, CAUSER, HARHART, SWANGER, DUNBAR, MCGEEHAN, WATSON, R. MILLER, REESE, KAUFFMAN, MAHONEY, C. HARRIS, D. COSTA, GINGRICH, GOODMAN, KIRKLAND, TOOHL, MARSICO, MICOZZIE, MOUL, KORTZ, CALTAGIRONE, ROCK, WHITE, GILLEN, DEASY, DENLINGER, BIZZARRO, EVERETT, HEFFLEY, MURT, GABLER, FARRY AND SAINATO, AUGUST 2, 2013

AS REPORTED FROM COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, HOUSE OF REPRESENTATIVES, AS AMENDED, OCTOBER 2, 2013

AN ACT

1 ~~Providing for employment rights of members of volunteer~~ <--
2 ~~emergency service organizations and for tax credits for~~
3 ~~employers of employee volunteers; and repealing provisions~~
4 ~~regarding employment sanctions for volunteer firefighters.~~
5 AMENDING TITLE 35 (HEALTH AND SAFETY) OF THE PENNSYLVANIA <--
6 CONSOLIDATED STATUTES, FURTHER PROVIDING FOR EMPLOYMENT
7 SANCTIONS; AND PROVIDING FOR A VOLUNTEER EMERGENCY RESPONDERS
8 EMPLOYER TAX CREDIT.

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 CHAPTER 1 <--
12 GENERAL PROVISIONS

13 Section 101. Short title.

14 This act shall be known and may be cited as the Emergency
15 Response Volunteer Employment Protection Act.

16 Section 102. Legislative findings and declaration.

17 (a) Findings enumerated. The General Assembly finds as

1 follows:

2 ~~(1) Over 85% of all emergency service personnel in this~~
3 ~~Commonwealth are volunteers.~~

4 ~~(2) Volunteer emergency service personnel have saved~~
5 ~~many lives and millions of tax dollars for the citizens of~~
6 ~~this Commonwealth.~~

7 ~~(3) During the past decade, the ranks of volunteer~~
8 ~~emergency service personnel have decreased by more than 10%.~~

9 ~~(4) This decrease in manpower within this Commonwealth's~~
10 ~~volunteer emergency services, coupled with increasing~~
11 ~~conflicts with the volunteer's professional duties, has~~
12 ~~resulted in:~~

13 ~~(i) Manpower response shortages to emergency calls.~~

14 ~~(ii) A decrease in the number of volunteers~~
15 ~~permitted and able to participate in necessary, and~~
16 ~~sometimes required, emergency service training.~~

17 ~~(iii) A greater risk to those who are permitted to~~
18 ~~respond to an emergency call.~~

19 ~~(b) Declaration. The General Assembly declares as follows:~~

20 ~~(1) It is vital to provide new ways to attract and~~
21 ~~retain volunteer emergency service personnel without placing~~
22 ~~an undue burden on taxpayers or businesses throughout this~~
23 ~~Commonwealth.~~

24 ~~(2) It is in the public interest for the General~~
25 ~~Assembly to:~~

26 ~~(i) Encourage private employers to permit an~~
27 ~~employee who is a member of a volunteer emergency service~~
28 ~~organization to leave work in response to an emergency~~
29 ~~call or respond to an emergency call prior to the start~~
30 ~~of work in the employee's capacity as a member of a~~

1 ~~volunteer emergency service organization, with the option~~
2 ~~of pay, and no loss of time or efficiency rating, by~~
3 ~~providing a tax credit to the employer for the period~~
4 ~~during which the employee volunteer is absent from work~~
5 ~~because of the employee volunteer's response to an~~
6 ~~emergency call, provided the employee is in compliance~~
7 ~~with a prearranged, preapproved release policy of the~~
8 ~~employer.~~

9 ~~(ii) Encourage private employers to permit an~~
10 ~~employee who is a member of a volunteer emergency service~~
11 ~~organization to take a paid leave of absence at the~~
12 ~~request of the chief executive officer of the volunteer~~
13 ~~emergency service organization to which the employee~~
14 ~~volunteer belongs in order to participate in emergency~~
15 ~~service training by providing a tax credit to the~~
16 ~~employer for a period of no more than five days per year~~
17 ~~during which the employee volunteer is participating in~~
18 ~~emergency service training, provided the employee is in~~
19 ~~compliance with a prearranged, preapproved release policy~~
20 ~~of the employer.~~

21 ~~(iii) Require that the Commonwealth and its~~
22 ~~political subdivisions permit an employee who is a member~~
23 ~~of a volunteer emergency service organization to respond~~
24 ~~to an emergency call prior to the start of work in the~~
25 ~~employee's capacity as a member of a volunteer emergency~~
26 ~~service organization, with the option of pay, and no loss~~
27 ~~of time or efficiency rating, provided the employee is in~~
28 ~~compliance with a prearranged, preapproved release policy~~
29 ~~of the Commonwealth or political subdivision.~~

30 ~~(iv) Authorize the Commonwealth and its political~~

~~subdivisions to permit an employee who is a member of a
volunteer emergency service organization to leave work in
response to an emergency call, with or without pay, and
no loss of time or efficiency rating, and to take an
optional paid leave of absence at the request of the
chief executive officer of the volunteer emergency
service organization to which that employee volunteer
belongs in order to participate in emergency service
training for a period of up to five days per year,
provided the employee is in compliance with a
prearranged, preapproved release policy of the
Commonwealth or political subdivision.~~

~~Section 103. Definitions.~~

~~The following words and phrases when used in this act shall
have the meanings given to them in this section unless the
context clearly indicates otherwise:~~

~~"Commonwealth." A department, agency, board, commission or
instrumentality of State government.~~

~~"Discriminate." To take any action against an employee which
adversely affects the employee's regular pay to any extent not
provided for in this act, the employee's job status or
opportunity for promotion or the employee's right to any benefit
granted by the employer to other similarly situated employees.~~

~~"Employee volunteer." A member of a volunteer emergency
service organization who is in the employ of the Commonwealth, a
political subdivision or a private employer.~~

~~"Employer." An individual, partnership, association,
corporation, business trust or any person or group of persons
acting directly or indirectly in the interest of an employer in
relation to any employee.~~

1 ~~"Line of duty." All that is required or normally associated~~
2 ~~with responding to and returning from an emergency call.~~

3 ~~"Political subdivision." A county, city, borough,~~
4 ~~incorporated town, township, home rule municipality, school~~
5 ~~district or municipal authority.~~

6 ~~"Volunteer ambulance service." A nonprofit chartered~~
7 ~~corporation, association or organization located in this~~
8 ~~Commonwealth which is regularly engaged in the service of~~
9 ~~providing emergency medical care and transportation of patients.~~

10 ~~"Volunteer emergency service organization." An organization~~
11 ~~which is a volunteer fire company, volunteer ambulance service,~~
12 ~~volunteer rescue squad or volunteer hazardous material response~~
13 ~~team.~~

14 ~~"Volunteer fire company." A nonprofit chartered corporation,~~
15 ~~association or organization located in this Commonwealth which~~
16 ~~provides fire protection services, including fire police~~
17 ~~services, and other volunteer emergency service within this~~
18 ~~Commonwealth. Volunteer emergency service provided by a~~
19 ~~volunteer fire company may include volunteer ambulance and~~
20 ~~volunteer rescue service.~~

21 ~~"Volunteer hazardous material response team." A nonprofit~~
22 ~~chartered corporation, association or organization located in~~
23 ~~this Commonwealth whose members are specially trained to respond~~
24 ~~to accidents or situations where hazardous or toxic materials~~
25 ~~are released into the environment.~~

26 ~~"Volunteer rescue service." A nonprofit chartered~~
27 ~~corporation, association or organization located in this~~
28 ~~Commonwealth which provides rescue service in this Commonwealth.~~
29 ~~Section 104. Employment discrimination prohibited.~~

30 ~~(a) General rule. It is unlawful for the Commonwealth, a~~

1 ~~political subdivision or a private employer to discriminate~~
2 ~~against, refuse to hire or employ an individual because the~~
3 ~~individual is a member of a volunteer emergency service~~
4 ~~organization.~~

5 ~~(b) Discrimination for time lost.~~

6 ~~(1) It is unlawful for the Commonwealth, a political~~
7 ~~subdivision or a private employer to discipline or to~~
8 ~~discharge from employment an employee who is a member of a~~
9 ~~volunteer emergency service organization or to otherwise~~
10 ~~discriminate against an employee volunteer with respect to~~
11 ~~base salary, hire, tenure, terms, conditions or privileges of~~
12 ~~employment for the reason that the employee volunteer~~
13 ~~responded to an emergency call prior to the time the employee~~
14 ~~was due to report to work, resulting in loss of time from~~
15 ~~employment, if the employee satisfies the requirements of~~
16 ~~paragraph (2).~~

17 ~~(2) An employee volunteer who loses time as prohibited~~
18 ~~in this section shall:~~

19 ~~(i) Immediately upon arriving at work inform his or~~
20 ~~her employer or immediate supervisor that the employee~~
21 ~~has been called to respond to an emergency. The employee~~
22 ~~volunteer is required to report to work immediately after~~
23 ~~the time the chief executive officer of the volunteer~~
24 ~~emergency service organization to which that employee~~
25 ~~volunteer belongs documents the emergency service as~~
26 ~~being completed.~~

27 ~~(ii) Provide his or her employer or immediate~~
28 ~~supervisor with a signed statement from the chief~~
29 ~~executive officer of the volunteer emergency service~~
30 ~~organization to which that employee volunteer belongs.~~

1 ~~The statement must include the reason for the employee-~~
2 ~~volunteer's absence and the time during which the-~~
3 ~~employee volunteer was acting in the line of duty. The-~~
4 ~~statement must be submitted to the employer within ten-~~
5 ~~days from the date of absence.~~

6 ~~(3) If an employee volunteer is employed by a private-~~
7 ~~employer, any time lost from employment may be charged-~~
8 ~~against the employee's regular salary or wages or the private-~~
9 ~~employer may apply for the tax credits provided in section-~~
10 ~~301(a).~~

11 ~~(4) If an employee volunteer is employed by the-~~
12 ~~Commonwealth or a political subdivision, payment of salary or-~~
13 ~~wages for time lost from employment shall be based on a-~~
14 ~~policy adopted by the Commonwealth or the political-~~
15 ~~subdivision.~~

16 ~~(c) Discrimination because of injury. It is unlawful for-~~
17 ~~the Commonwealth, a political subdivision or a private employer-~~
18 ~~to discipline or to discharge from employment or to otherwise-~~
19 ~~discriminate against an employee volunteer with respect to-~~
20 ~~compensation, hire, tenure, terms, conditions or privilege of-~~
21 ~~employment because the employee volunteer has been injured in-~~
22 ~~the line of duty as a member of a volunteer emergency service-~~
23 ~~organization and has subsequently returned to work, regardless-~~
24 ~~of whether the employee volunteer received any workers'-~~
25 ~~compensation benefits under the act of June 2, 1915 (P.L.736,~~
26 ~~No.338), known as the Workers' Compensation Act.~~

27 ~~(d) Legal action. An employer who willfully and knowingly-~~
28 ~~violates the provisions of this act shall:~~

29 ~~(1) Revoke any disciplinary action and any penalty-~~
30 ~~imposed against an employee volunteer or reinstate the-~~

1 ~~employee volunteer to his or her former position.~~

2 ~~(2) Pay to the employee volunteer all lost wages and~~
3 ~~benefits for the period between termination and reinstatement~~
4 ~~and any reasonable attorney fees which are incurred in an~~
5 ~~action to recover lost wages and benefits.~~

6 ~~(c) Period of limitations. An action to enforce the~~
7 ~~provisions of this act shall be commenced within a period of two~~
8 ~~years from the date of violation and the action shall be~~
9 ~~commenced in the court of common pleas of the county in which~~
10 ~~the employer is located.~~

11 CHAPTER 3

12 PRIVATE SECTOR INCENTIVES

13 Section 301. ~~Emergency response tax credit.~~

14 ~~(a) Authorization of credit. Every employer engaged in a~~
15 ~~for profit business enterprise in this Commonwealth who permits~~
16 ~~an employee volunteer to leave work in response to an emergency~~
17 ~~call or to respond to an emergency call prior to the start of~~
18 ~~work in the employee volunteer's capacity as a member of a~~
19 ~~volunteer emergency service organization, without loss of pay,~~
20 ~~time or efficiency rating, shall be eligible to receive a tax~~
21 ~~credit against any tax due from that employer under Article II,~~
22 ~~III, IV, VI, VII, VIII, IX, XI, XII or XV of the act of March 4,~~
23 ~~1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, and~~
24 ~~against any payment of estimated tax or payment of tentative tax~~
25 ~~due from the employer on account of the taxes.~~

26 ~~(b) Calculation of credit. The amount of the tax credit~~
27 ~~available to an employer under subsection (a) shall be equal to~~
28 ~~100% of the employee volunteer's earnings for the period during~~
29 ~~which the employee volunteer is absent from work on account of~~
30 ~~responding to an emergency call. The credit must be applied~~

1 ~~against taxes due in the current tax year. The credit may not be~~
2 ~~carried back to prior tax years, nor may it be carried forward~~
3 ~~to future tax years.~~

4 ~~Section 302. Training leave of absence tax credit.~~

5 ~~(a) Authorization of credit. An employer engaged in a for-~~
6 ~~profit business enterprise in this Commonwealth who permits an~~
7 ~~employee volunteer to take a paid leave of absence, at the~~
8 ~~request of the chief executive officer of the volunteer~~
9 ~~emergency service organization to which the employee volunteer~~
10 ~~belongs in order to participate as a student or instructor in~~
11 ~~training appropriate to the volunteer emergency services~~
12 ~~organization, shall be eligible to receive a tax credit against~~
13 ~~any tax due from that employer under Article II, III, IV, VI,~~
14 ~~VII, VIII, IX, XI, XII or XV of the act of March 4, 1971 (P.L.6,~~
15 ~~No.2), known as the Tax Reform Code of 1971, and against any~~
16 ~~payment of estimated tax or payment of tentative tax due from~~
17 ~~the employer on account of the taxes.~~

18 ~~(b) Calculation of credit. The amount of tax credit~~
19 ~~available to an employer under subsection (a) shall be equal to~~
20 ~~100% of the employee volunteer's earnings for a period of no~~
21 ~~more than five days per year during which the employee volunteer~~
22 ~~was granted and actually utilized the paid leave in order to~~
23 ~~participate in training. The credit must be applied against~~
24 ~~taxes due in the current tax year. The credit may not be carried~~
25 ~~back to prior tax years, nor may it be carried forward to future~~
26 ~~tax years.~~

27 ~~Section 303. Powers and duties.~~

28 ~~In addition to those powers created by any other act of the~~
29 ~~General Assembly, the Secretary of Revenue shall have the~~
30 ~~following powers and duties:~~

1 ~~(1) Inform his or her employer or immediate supervisor~~
2 ~~that the employee has been called to respond to an emergency~~
3 ~~and request that a leave of absence be granted to respond to~~
4 ~~the emergency.~~

5 ~~(2) Report to work immediately after the time the chief~~
6 ~~executive officer of the volunteer emergency service~~
7 ~~organization to which that employee volunteer belongs~~
8 ~~documents the emergency service as being completed.~~

9 ~~(3) Provide the employer or immediate supervisor with a~~
10 ~~signed statement from the chief executive officer of the~~
11 ~~volunteer emergency service organization to which the~~
12 ~~employee volunteer belongs. The statement must include the~~
13 ~~reason for the employee volunteer's absence and the time~~
14 ~~during which the employee volunteer was acting in the line of~~
15 ~~duty. The statement must be submitted within ten days from~~
16 ~~the date of the absence.~~

17 Section 502. ~~Training leave of absence.~~

18 ~~(a) Mandatory unpaid leave. The Commonwealth and a~~
19 ~~political subdivision shall grant five days of unpaid leave per~~
20 ~~year to an employee volunteer for a period during which the~~
21 ~~employee volunteer is participating, as a student or instructor,~~
22 ~~in training at the request of the chief executive officer of the~~
23 ~~volunteer emergency service organization to which the employee~~
24 ~~volunteer belongs.~~

25 ~~(b) Discretionary paid leave. In addition to the days of~~
26 ~~unpaid leave set forth in subsection (a), the Commonwealth and a~~
27 ~~political subdivision may grant up to five days of paid leave~~
28 ~~per year to an employee volunteer for a period during which the~~
29 ~~employee volunteer is participating, as a student or instructor,~~
30 ~~in training at the request of the chief executive officer of the~~

1 ~~volunteer emergency service organization to which the employee~~
2 ~~volunteer belongs.~~

3 ~~(c) Official notice required. In order to qualify for a~~
4 ~~leave of absence under subsection (a) or (b), the employee~~
5 ~~volunteer must provide the employer or immediate supervisor with~~
6 ~~a signed statement from the chief executive officer of the~~
7 ~~volunteer emergency service organization to which the employee~~
8 ~~volunteer belongs. The statement must include the reason for the~~
9 ~~requested leave and must be submitted at least 14 days prior to~~
10 ~~the requested date of leave.~~

11 CHAPTER 20

12 MISCELLANEOUS PROVISIONS

13 ~~Section 2001. Repeal.~~

14 ~~(a) Declaration. The General Assembly declares that the~~
15 ~~repeal under subsection (b) is necessary to effectuate this act.~~

16 ~~(b) Repeal. The provisions of 35 Pa.C.S. Ch. 74 Subch. C~~
17 ~~are repealed.~~

18 ~~Section 2002. Effective date.~~

19 ~~This act shall take effect in 60 days.~~

20 SECTION 1. SUBCHAPTER C OF CHAPTER 74 OF TITLE 35 OF THE <--
21 PENNSYLVANIA CONSOLIDATED STATUTES IS REPEALED:

22 [SUBCHAPTER C

23 EMPLOYMENT SANCTIONS

24 SEC.

25 7421. SCOPE OF SUBCHAPTER.

26 7422. DEFINITIONS.

27 7423. PROHIBITION ON TERMINATION AND DISCIPLINE.

28 7424. PROHIBITION ON DISCRIMINATION.

29 7425. LOST TIME.

30 7426. STATEMENTS.

1 7427. VIOLATIONS.

2 § 7421. SCOPE OF SUBCHAPTER.

3 THIS SUBCHAPTER RELATES TO EMPLOYMENT SANCTIONS.

4 § 7422. DEFINITIONS.

5 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS SUBCHAPTER
6 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
7 CONTEXT CLEARLY INDICATES OTHERWISE:

8 "DISCIPLINE." THE TAKING OF AN ACTION AGAINST AN EMPLOYEE
9 WHICH ADVERSELY AFFECTS HIS REGULAR PAY TO AN EXTENT GREATER
10 THAN PERMITTED BY SECTION 7425 (RELATING TO LOST TIME), HIS JOB
11 STATUS, HIS OPPORTUNITY FOR PROMOTION OR HIS RIGHT TO ANY
12 BENEFIT GRANTED BY THE EMPLOYER TO OTHER SIMILARLY SITUATED
13 EMPLOYEES.

14 "DISCRIMINATE." TO DISCHARGE OR TO DISCIPLINE IN A MANNER
15 INCONSISTENT WITH THE EMPLOYER'S TREATMENT OF OTHER SIMILARLY
16 SITUATED EMPLOYEES WHO ARE INJURED IN THE COURSE OF THEIR
17 EMPLOYMENT OR RELATED ACTIVITIES.

18 "EMPLOYER." AN INDIVIDUAL, PARTNERSHIP, ASSOCIATION,
19 CORPORATION, BUSINESS TRUST OR A PERSON OR GROUP OF PERSONS
20 ACTING DIRECTLY OR INDIRECTLY IN THE INTEREST OF AN EMPLOYER IN
21 RELATION TO ANY EMPLOYEE.

22 "LINE OF DUTY." GOING TO, COMING FROM OR DURING FIRE
23 PREVENTION AND SAFETY ACTIVITIES WHICH INCLUDES FIRE PREVENTION,
24 FIRST AID, RESCUE AND SALVAGE, AMBULANCE SERVICE, FIRE POLICE
25 WORK, ASSISTANCE AT ACCIDENTS, CONTROL OF CROWDS BOTH ON THE
26 FIRE GROUNDS AND AT OCCASIONS OF PUBLIC OR GENERAL ASSEMBLY,
27 ANIMAL RESCUE, ABATEMENT OF CONDITIONS DUE TO STORM, FLOOD OR
28 GENERAL PERIL, ABATEMENT OR REMOVAL OF HAZARDS TO SAFETY AND
29 OTHER ACTIVITIES AS ARE COMMONLY UNDERTAKEN BY FIRE COMPANIES,
30 AMBULANCE SERVICES OR RESCUE SQUADS OR THEIR AFFILIATED

1 ORGANIZATIONS.

2 § 7423. PROHIBITION ON TERMINATION AND DISCIPLINE.

3 NO EMPLOYER SHALL TERMINATE OR DISCIPLINE AN EMPLOYEE WHO IS
4 A VOLUNTEER FIREMAN, A VOLUNTEER MEMBER OF THE FIRE POLICE OR A
5 VOLUNTEER MEMBER OF AN AMBULANCE SERVICE OR RESCUE SQUAD AND, IN
6 THE LINE OF DUTY, HAS RESPONDED TO A CALL PRIOR TO THE TIME HE
7 WAS DUE TO REPORT FOR WORK RESULTING IN A LOSS OF TIME FROM HIS
8 EMPLOYMENT.

9 § 7424. PROHIBITION ON DISCRIMINATION.

10 NO EMPLOYER SHALL DISCRIMINATE AGAINST AN EMPLOYEE BECAUSE
11 THE EMPLOYEE HAS BEEN INJURED IN THE LINE OF DUTY AS A VOLUNTEER
12 FIREMAN, A VOLUNTEER MEMBER OF THE FIRE POLICE OR A VOLUNTEER
13 MEMBER OF AN AMBULANCE SERVICE OR RESCUE SQUAD, NOR SHALL AN
14 EMPLOYER DISCRIMINATE AGAINST AN EMPLOYEE INJURED IN THE LINE OF
15 DUTY AS A VOLUNTEER FIREMAN, A VOLUNTEER MEMBER OF THE FIRE
16 POLICE OR A VOLUNTEER MEMBER OF AN AMBULANCE SERVICE OR RESCUE
17 SQUAD WHO SUBSEQUENTLY RETURNS TO WORK AFTER RECEIVING WORKERS'
18 COMPENSATION BENEFITS UNDER THE ACT OF JUNE 2, 1915 (P.L.736,
19 NO.338), KNOWN AS THE WORKERS' COMPENSATION ACT.

20 § 7425. LOST TIME.

21 TIME LOST FROM EMPLOYMENT AS PROVIDED IN SECTION 7423
22 (RELATING TO PROHIBITION ON TERMINATION AND DISCIPLINE) MAY BE
23 CHARGED TO THE REGULAR PAY OF THE EMPLOYEE.

24 § 7426. STATEMENTS.

25 AN EMPLOYEE LOSING TIME AS PROVIDED IN SECTION 7423 (RELATING
26 TO PROHIBITION ON TERMINATION AND DISCIPLINE) SHALL SUPPLY HIS
27 EMPLOYER WITH A STATEMENT FROM THE CHIEF EXECUTIVE OFFICER OF
28 HIS VOLUNTEER FIRE COMPANY, AMBULANCE SERVICE OR RESCUE SQUAD OR
29 ITS AFFILIATED ORGANIZATION STATING THAT HE RESPONDED TO A CALL
30 AND THE TIME OF THE CALL.

1 § 7427. VIOLATIONS.

2 (A) EMPLOYERS.--AN EMPLOYER WHO WILLFULLY AND KNOWINGLY
3 VIOLATES THIS SUBCHAPTER SHALL BE REQUIRED TO REVOKE A
4 DISCIPLINARY ACTION AND ANY PENALTY ATTACHED THERETO OR TO
5 REINSTATE SUCH EMPLOYEE TO HIS FORMER POSITION AND SHALL BE
6 REQUIRED TO PAY THE EMPLOYEE ALL LOST WAGES AND BENEFITS FOR THE
7 PERIOD BETWEEN TERMINATION AND REINSTATEMENT AND REASONABLE
8 ATTORNEY FEES INCURRED IN AN ACTION TO RECOVER LOST WAGES AND
9 BENEFITS.

10 (B) STATUTE OF LIMITATIONS.--AN ACTION TO ENFORCE THIS
11 SUBCHAPTER SHALL BE COMMENCED WITHIN TWO YEARS OF THE DATE OF
12 VIOLATION, AND THE ACTION SHALL BE COMMENCED IN THE COURT OF
13 COMMON PLEAS OF THE COUNTY IN WHICH THE EMPLOYER IS LOCATED.]

14 SECTION 2. TITLE 35 IS AMENDED BY ADDING A CHAPTER TO READ:

15 CHAPTER 74A

16 VOLUNTEER EMERGENCY RESPONDERS EMPLOYER TAX CREDIT

17 SUBCHAPTER

18 A. PRELIMINARY PROVISIONS

19 B. PRIVATE SECTOR INCENTIVES

20 C. PUBLIC SECTOR INCENTIVES

21 SUBCHAPTER A

22 PRELIMINARY PROVISIONS

23 SEC.

24 74A01. SCOPE OF CHAPTER.

25 74A02. LEGISLATIVE FINDINGS AND DECLARATION.

26 74A03. DEFINITIONS.

27 74A04. EMPLOYMENT DISCRIMINATION PROHIBITED.

28 § 74A01. SCOPE OF CHAPTER.

29 THIS CHAPTER RELATES TO VOLUNTEER EMERGENCY RESPONDERS
30 EMPLOYER TAX CREDIT.

1 § 74A02. LEGISLATIVE FINDINGS AND DECLARATION.

2 (A) FINDINGS.--THE GENERAL ASSEMBLY FINDS AS FOLLOWS:

3 (1) OVER 85% OF ALL EMERGENCY SERVICE PERSONNEL IN THIS
4 COMMONWEALTH ARE VOLUNTEERS.

5 (2) VOLUNTEER EMERGENCY SERVICE PERSONNEL HAVE SAVED
6 MANY LIVES AND MILLIONS OF TAX DOLLARS FOR THE CITIZENS OF
7 THIS COMMONWEALTH.

8 (3) DURING THE PAST DECADE, THE RANKS OF VOLUNTEER
9 EMERGENCY SERVICE PERSONNEL HAVE DECREASED BY MORE THAN 10%.

10 (4) THE DECREASE IN MANPOWER WITHIN THIS COMMONWEALTH'S
11 VOLUNTEER EMERGENCY SERVICES, COUPLED WITH INCREASING
12 CONFLICTS WITH THE VOLUNTEER'S PROFESSIONAL DUTIES, HAS
13 RESULTED IN:

14 (I) MANPOWER RESPONSE SHORTAGES TO EMERGENCY CALLS.

15 (II) A DECREASE IN THE NUMBER OF VOLUNTEERS
16 PERMITTED AND ABLE TO PARTICIPATE IN NECESSARY, AND
17 SOMETIMES REQUIRED, EMERGENCY SERVICE TRAINING.

18 (III) A GREATER RISK TO THOSE WHO ARE PERMITTED TO
19 RESPOND TO AN EMERGENCY CALL.

20 (B) DECLARATION.--THE GENERAL ASSEMBLY DECLARES AS FOLLOWS:

21 (1) IT IS VITAL TO PROVIDE NEW WAYS TO ATTRACT AND
22 RETAIN VOLUNTEER EMERGENCY SERVICE PERSONNEL WITHOUT PLACING
23 AN UNDUE BURDEN ON TAXPAYERS OR BUSINESSES THROUGHOUT THIS
24 COMMONWEALTH.

25 (2) IT IS IN THE PUBLIC INTEREST FOR THE GENERAL
26 ASSEMBLY TO:

27 (I) ENCOURAGE PRIVATE EMPLOYERS TO PERMIT AN
28 EMPLOYEE-VOLUNTEER TO LEAVE WORK IN RESPONSE TO AN
29 EMERGENCY CALL IN THE EMPLOYEE'S CAPACITY AS A MEMBER OF
30 A VOLUNTEER EMERGENCY SERVICE ORGANIZATION, WITH THE

1 OPTION OF PAY, AND NO LOSS OF TIME OR EFFICIENCY RATING,
2 BY PROVIDING A TAX CREDIT TO THE EMPLOYER FOR THE PERIOD
3 DURING WHICH THE EMPLOYEE-VOLUNTEER IS ABSENT FROM WORK
4 BECAUSE OF THE EMPLOYEE-VOLUNTEER'S RESPONSE TO AN
5 EMERGENCY CALL, PROVIDED THAT THE EMPLOYEE IS IN
6 COMPLIANCE WITH A PREARRANGED, PREAPPROVED RELEASE POLICY
7 OF THE EMPLOYER.

8 (II) ENCOURAGE PRIVATE EMPLOYERS TO PERMIT AN
9 EMPLOYEE-VOLUNTEER TO TAKE A PAID LEAVE OF ABSENCE AT THE
10 REQUEST OF THE CHIEF EXECUTIVE OFFICER OF THE VOLUNTEER
11 EMERGENCY SERVICE ORGANIZATION TO WHICH THE EMPLOYEE-
12 VOLUNTEER BELONGS IN ORDER TO PARTICIPATE IN EMERGENCY
13 SERVICE TRAINING BY PROVIDING A TAX CREDIT TO THE
14 EMPLOYER FOR A PERIOD OF NO MORE THAN FIVE DAYS PER YEAR
15 DURING WHICH THE EMPLOYEE-VOLUNTEER IS PARTICIPATING IN
16 EMERGENCY SERVICE TRAINING, PROVIDED THE EMPLOYEE IS IN
17 COMPLIANCE WITH A PREARRANGED, PREAPPROVED RELEASE POLICY
18 OF THE EMPLOYER.

19 (III) AUTHORIZE THE COMMONWEALTH AND ITS POLITICAL
20 SUBDIVISIONS TO PERMIT AN EMPLOYEE-VOLUNTEER TO LEAVE
21 WORK IN RESPONSE TO AN EMERGENCY CALL, WITH OR WITHOUT
22 PAY, AND NO LOSS OF TIME OR EFFICIENCY RATING.

23 § 74A03. DEFINITIONS.

24 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
25 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
26 CONTEXT CLEARLY INDICATES OTHERWISE:

27 "COMMONWEALTH." A DEPARTMENT, AGENCY, BOARD, COMMISSION OR
28 INSTRUMENTALITY OF STATE GOVERNMENT.

29 "DISCIPLINE." TO TAKE ANY ACTION AGAINST AN EMPLOYEE WHICH
30 ADVERSELY AFFECTS THE EMPLOYEE'S REGULAR PAY TO AN EXTENT NOT

1 PROVIDED FOR IN THIS CHAPTER, THE EMPLOYEE'S JOB STATUS OR
2 OPPORTUNITY FOR PROMOTION OR THE EMPLOYEE'S RIGHT TO ANY BENEFIT
3 GRANTED BY THE EMPLOYER TO OTHER SIMILARLY SITUATED EMPLOYEES.

4 "DISCRIMINATE." TO DISCHARGE OR TO DISCIPLINE IN A MANNER
5 INCONSISTENT WITH THE EMPLOYER'S TREATMENT OF OTHER SIMILARLY
6 SITUATED EMPLOYEES WHO ARE INJURED IN THE COURSE OF THEIR
7 EMPLOYMENT OR RELATED ACTIVITIES.

8 "DEPARTMENT." THE DEPARTMENT OF COMMUNITY AND ECONOMIC
9 DEVELOPMENT OF THE COMMONWEALTH.

10 "EMPLOYEE-VOLUNTEER." A MEMBER OF A VOLUNTEER EMERGENCY
11 SERVICE ORGANIZATION WHO IS IN THE EMPLOY OF THE COMMONWEALTH, A
12 POLITICAL SUBDIVISION OR A PRIVATE EMPLOYER.

13 "EMPLOYER." AN INDIVIDUAL, PARTNERSHIP, ASSOCIATION,
14 CORPORATION, BUSINESS TRUST OR ANY PERSON OR GROUP OF PERSONS
15 WHO CONTROLS AND DIRECTS A WORKER UNDER AN EXPRESS OR IMPLIED
16 CONTRACT OF HIRE AND WHO PAYS THE WORKER'S SALARY OR WAGES. THE
17 TERM SHALL INCLUDE THE COMMONWEALTH AND ITS POLITICAL
18 SUBDIVISIONS.

19 "LINE OF DUTY." GOING TO, COMING FROM OR DURING FIRE
20 PREVENTION AND SAFETY ACTIVITIES, WHICH INCLUDES FIRE
21 PREVENTION, FIRST AID, RESCUE AND SALVAGE, AMBULANCE SERVICE,
22 FIRE POLICE WORK, ASSISTANCE AT ACCIDENTS, CONTROL OF CROWDS
23 BOTH ON THE FIRE GROUNDS AND AT OCCASIONS OF PUBLIC OR GENERAL
24 ASSEMBLY, ANIMAL RESCUE, ABATEMENT OF CONDITIONS DUE TO STORM,
25 FLOOD OR GENERAL PERIL, ABATEMENT OR REMOVAL OF HAZARDS TO
26 SAFETY AND OTHER ACTIVITIES AS ARE COMMONLY UNDERTAKEN BY FIRE
27 COMPANIES, AMBULANCE SERVICES OR RESCUE SQUADS OR THEIR
28 AFFILIATED ORGANIZATIONS.

29 "PASS-THROUGH ENTITY." A PARTNERSHIP AS DEFINED IN SECTION
30 301(N.0) OF THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE

1 TAX REFORM CODE OF 1971, OR A PENNSYLVANIA S CORPORATION AS
2 DEFINED IN SECTION 301(N.1) OF THE TAX REFORM CODE OF 1971.

3 "POLITICAL SUBDIVISION." A COUNTY, CITY, BOROUGH,
4 INCORPORATED TOWN, TOWNSHIP, HOME RULE MUNICIPALITY, SCHOOL
5 DISTRICT OR MUNICIPAL AUTHORITY.

6 "QUALIFIED TAX LIABILITY." THE LIABILITY FOR TAXES IMPOSED
7 UNDER ARTICLE III, IV, VI, VII, VIII, IX OR XV OF THE ACT OF
8 MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF
9 1971. THE TERM SHALL NOT INCLUDE A TAX WITHHELD BY AN EMPLOYER
10 FROM AN EMPLOYEE UNDER ARTICLE III OF THE TAX REFORM CODE OF
11 1971.

12 "TAX CREDIT." THE EMPLOYEE-VOLUNTEER EMERGENCY RESPONSE TAX
13 CREDIT ESTABLISHED BY THIS ARTICLE.

14 "TAXPAYER." AN ENTITY THAT IS SUBJECT TO A TAX IMPOSED UNDER
15 ARTICLE III, IV, VI, VII, VIII, IX OR XV OF THE ACT OF MARCH 4,
16 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF 1971. THE
17 TERM SHALL NOT INCLUDE A TAX WITHHELD BY AN EMPLOYER FROM AN
18 EMPLOYEE UNDER ARTICLE III OF THE TAX REFORM CODE OF 1971.

19 "VOLUNTEER AMBULANCE SERVICE." A NONPROFIT CHARTERED
20 CORPORATION, ASSOCIATION OR ORGANIZATION LOCATED IN THIS
21 COMMONWEALTH, WHICH IS LICENSED BY THE DEPARTMENT OF HEALTH, IS
22 NOT ASSOCIATED OR AFFILIATED WITH A HOSPITAL AND WHICH IS
23 REGULARLY ENGAGED IN THE PROVISION OF EMERGENCY MEDICAL
24 SERVICES, INCLUDING BASIC LIFE SUPPORT OR ADVANCED LIFE SUPPORT
25 SERVICES AND ADVANCED LIFE SUPPORT SQUADS AS DEFINED IN 28 PA.
26 CODE § 1005.1 (RELATING TO GENERAL PROVISIONS). THE TERM SHALL
27 NOT INCLUDE A CORPORATION, ASSOCIATION OR ORGANIZATION THAT IS
28 PRIMARILY ENGAGED IN THE OPERATION OF INVALID COACHES WHICH ARE
29 INTENDED FOR THE ROUTINE TRANSPORT OF PERSONS WHO ARE
30 CONVALESCENT OR OTHERWISE NONAMBULATORY AND DO NOT ORDINARILY

1 REQUIRE EMERGENCY MEDICAL TREATMENT WHILE IN TRANSIT.

2 "VOLUNTEER EMERGENCY SERVICE ORGANIZATION." AN ORGANIZATION
3 WHICH IS A VOLUNTEER FIRE COMPANY, VOLUNTEER AMBULANCE SERVICE,
4 VOLUNTEER RESCUE COMPANY OR VOLUNTEER HAZARDOUS MATERIAL
5 RESPONSE TEAM.

6 "VOLUNTEER FIRE COMPANY." A NONPROFIT CHARTERED CORPORATION,
7 ASSOCIATION OR ORGANIZATION LOCATED IN THIS COMMONWEALTH WHICH
8 PROVIDES FIRE PROTECTION OR RESCUE SERVICES AND WHICH MAY OFFER
9 OTHER VOLUNTARY EMERGENCY SERVICES WITHIN THIS COMMONWEALTH.
10 VOLUNTARY EMERGENCY SERVICES PROVIDED BY A VOLUNTEER FIRE
11 COMPANY MAY INCLUDE VOLUNTARY AMBULANCE AND VOLUNTARY RESCUE
12 SERVICES.

13 "VOLUNTEER HAZARDOUS MATERIAL RESPONSE TEAM." A NONPROFIT
14 CHARTERED CORPORATION, ASSOCIATION OR ORGANIZATION LOCATED IN
15 THIS COMMONWEALTH WHOSE MEMBERS ARE CERTIFIED AND ORGANIZED TO
16 PROVIDE EMERGENCY RESPONSE SERVICES TO MITIGATE ACTUAL OR
17 POTENTIAL IMMEDIATE THREATS TO PUBLIC HEALTH AND THE ENVIRONMENT
18 IN RESPONSE TO THE RELEASE OR THREAT OF A RELEASE OF A HAZARDOUS
19 MATERIAL. THE TERM INCLUDES TEAMS CERTIFIED TO PERFORM
20 STABILIZATION ACTIONS NEEDED TO REMOVE THREATS TO PUBLIC HEALTH
21 AND THE ENVIRONMENT FROM HAZARDOUS MATERIAL RELEASES.

22 "VOLUNTEER RESCUE COMPANY." A NONPROFIT CHARTERED
23 CORPORATION, ASSOCIATION OR ORGANIZATION LOCATED IN THIS
24 COMMONWEALTH WHICH PROVIDES RESCUE SERVICE IN THIS COMMONWEALTH.
25 § 74A04. EMPLOYMENT DISCRIMINATION PROHIBITED.

26 (A) GENERAL RULE.--IT IS UNLAWFUL FOR AN EMPLOYER TO
27 DISCRIMINATE AGAINST, REFUSE TO HIRE OR EMPLOY AN INDIVIDUAL
28 BECAUSE THE INDIVIDUAL IS A MEMBER OF A VOLUNTEER EMERGENCY
29 SERVICE ORGANIZATION.

30 (B) DISCRIMINATION FOR TIME LOST.--

1 (1) IT IS UNLAWFUL FOR AN EMPLOYER TO DISCIPLINE OR
2 DISCRIMINATE OR TO DISCHARGE FROM EMPLOYMENT OR TO OTHERWISE
3 DISCRIMINATE AGAINST AN EMPLOYEE-VOLUNTEER WITH RESPECT TO
4 BASE SALARY, HIRE, TENURE, TERMS, CONDITIONS OR PRIVILEGES OF
5 EMPLOYMENT FOR THE REASON THAT THE EMPLOYEE-VOLUNTEER
6 RESPONDED TO AN EMERGENCY CALL PRIOR TO THE TIME THE
7 EMPLOYEE-VOLUNTEER WAS DUE TO REPORT TO WORK, RESULTING IN
8 LOSS OF TIME FROM EMPLOYMENT, IF THE EMPLOYEE-VOLUNTEER
9 SATISFIES THE REQUIREMENTS OF PARAGRAPH (2).

10 (2) AN EMPLOYEE-VOLUNTEER WHO LOSES TIME AS PROHIBITED
11 IN THIS SECTION SHALL IMMEDIATELY UPON ARRIVING AT WORK
12 INFORM HIS OR HER EMPLOYER OR IMMEDIATE SUPERVISOR THAT THE
13 EMPLOYEE-VOLUNTEER HAS BEEN CALLED TO RESPOND TO AN
14 EMERGENCY. THE EMPLOYEE-VOLUNTEER LOSING TIME AS PROVIDED FOR
15 UNDER THIS CHAPTER SHALL SUPPLY HIS OR HER EMPLOYER WITH A
16 STATEMENT FROM THE CHIEF EXECUTIVE OFFICER OF HIS OR HER
17 VOLUNTEER EMERGENCY SERVICE ORGANIZATION STATING THAT HE OR
18 SHE RESPONDED TO A CALL AND THE TIME OF THE CALL.

19 (3) IF AN EMPLOYEE-VOLUNTEER IS EMPLOYED BY A PRIVATE
20 EMPLOYER, ANY TIME LOST FROM EMPLOYMENT MAY BE CHARGED
21 AGAINST THE EMPLOYEE-VOLUNTEER'S REGULAR SALARY OR WAGES OR
22 THE PRIVATE EMPLOYER MAY APPLY FOR THE TAX CREDITS PROVIDED
23 IN SECTION 74A11(A) (RELATING TO VOLUNTEER RESPONDERS
24 EMPLOYER TAX CREDIT).

25 (4) IF AN EMPLOYEE-VOLUNTEER IS EMPLOYED BY THE
26 COMMONWEALTH OR A POLITICAL SUBDIVISION, PAYMENT OF SALARY OR
27 WAGES FOR TIME LOST FROM EMPLOYMENT SHALL BE BASED ON A
28 POLICY ADOPTED BY THE COMMONWEALTH OR THE POLITICAL
29 SUBDIVISION.

30 (C) DISCRIMINATION BECAUSE OF INJURY.--IT IS UNLAWFUL FOR AN

1 EMPLOYER TO DISCIPLINE OR TO DISCHARGE FROM EMPLOYMENT OR TO
2 OTHERWISE DISCRIMINATE AGAINST AN EMPLOYEE-VOLUNTEER WITH
3 RESPECT TO COMPENSATION, HIRE, TENURE, TERMS, CONDITIONS OR
4 PRIVILEGE OF EMPLOYMENT BECAUSE THE EMPLOYEE-VOLUNTEER HAS BEEN
5 INJURED IN THE LINE OF DUTY AND HAS SUBSEQUENTLY RETURNED TO
6 WORK, REGARDLESS OF WHETHER THE EMPLOYEE-VOLUNTEER RECEIVED ANY
7 WORKERS' COMPENSATION BENEFITS UNDER THE ACT OF JUNE 2, 1915
8 (P.L.736, NO.338), KNOWN AS THE WORKERS' COMPENSATION ACT.

9 (D) LEGAL ACTION.--AN EMPLOYER WHO WILLFULLY AND KNOWINGLY
10 VIOLATES THE PROVISIONS OF THIS CHAPTER SHALL:

11 (1) REVOKE ANY DISCIPLINARY ACTION AND ANY PENALTY
12 IMPOSED AGAINST AN EMPLOYEE-VOLUNTEER OR REINSTATE THE
13 EMPLOYEE-VOLUNTEER TO HIS OR HER FORMER POSITION.

14 (2) PAY TO THE EMPLOYEE-VOLUNTEER ALL LOST WAGES AND
15 BENEFITS FOR THE PERIOD BETWEEN TERMINATION AND REINSTATEMENT
16 AND ANY REASONABLE ATTORNEY FEES WHICH ARE INCURRED IN AN
17 ACTION TO RECOVER LOST WAGES AND BENEFITS.

18 (E) PERIOD OF LIMITATIONS.--AN ACTION TO ENFORCE THE
19 PROVISIONS OF THIS CHAPTER SHALL BE COMMENCED WITHIN A PERIOD OF
20 TWO YEARS FROM THE DATE OF VIOLATION, AND THE ACTION SHALL BE
21 COMMENCED IN THE COURT OF COMMON PLEAS OF THE COUNTY IN WHICH
22 THE EMPLOYER IS LOCATED.

23 SUBCHAPTER B

24 PRIVATE SECTOR INCENTIVES

25 SEC.

26 74A11. VOLUNTEER RESPONDERS EMPLOYER TAX CREDIT.

27 74A12. APPLICATION FOR TAX CREDIT.

28 74A13. REVIEW AND APPROVAL.

29 74A14. LIMITATIONS.

30 74A15. SHAREHOLDER, OWNER OR MEMBER PASS-THROUGH.

1 74A16. GUIDELINES.

2 74A17. APPLICABILITY.

3 74A18. REPORTS.

4 § 74A11. VOLUNTEER RESPONDERS EMPLOYER TAX CREDIT.

5 (A) ELIGIBILITY.--A TAXPAYER SHALL BE ELIGIBLE TO RECEIVE A
6 TAX CREDIT AGAINST ANY QUALIFIED TAX LIABILITY IF THE TAXPAYER
7 PERMITS AN EMPLOYEE-VOLUNTEER TO TAKE A PAID LEAVE OF ABSENCE
8 FOR ANY OF THE FOLLOWING:

9 (1) IN RESPONSE TO AN EMERGENCY CALL OR TO RESPOND TO AN
10 EMERGENCY CALL PRIOR TO THE START OF WORK.

11 (2) AT THE WRITTEN REQUEST OF THE CHIEF EXECUTIVE
12 OFFICER OF THE VOLUNTEER EMERGENCY SERVICE ORGANIZATION IN
13 ORDER TO PARTICIPATE AS A STUDENT OR INSTRUCTOR IN TRAINING
14 APPROPRIATE TO THE VOLUNTEER EMERGENCY SERVICES ORGANIZATION.

15 (B) OFFICIAL NOTICE REQUIRED.--

16 (1) IN ORDER TO QUALIFY FOR THE PAID LEAVE OF ABSENCE AS
17 PROVIDED FOR IN SUBSECTION (A) (1), THE EMPLOYEE-VOLUNTEER
18 SHALL PROVIDE NOTICE THAT THE EMPLOYEE-VOLUNTEER HAS BEEN
19 CALLED TO RESPOND TO AN EMERGENCY OR PROVIDE NOTICE THAT HE
20 OR SHE RESPONDED TO A CALL AND THE TIME OF THE CALL AND
21 REQUEST THAT A LEAVE OF ABSENCE BE GRANTED.

22 (2) IN ORDER TO QUALIFY FOR THE PAID LEAVE OF ABSENCE AS
23 PROVIDED FOR IN SUBSECTION (A) (2), THE EMPLOYEE-VOLUNTEER
24 SHALL PROVIDE THE EMPLOYER, WITHIN 14 DAYS OF THE SCHEDULED
25 TRAINING, A SIGNED STATEMENT FROM THE CHIEF EXECUTIVE OFFICER
26 OF THE VOLUNTEER EMERGENCY SERVICE ORGANIZATION THAT INCLUDES
27 THE REASON AND AMOUNT OF TIME NEEDED FOR THE EMPLOYEE-
28 VOLUNTEER TO COMPLETE THE TRAINING ALONG WITH A REQUEST THAT
29 A LEAVE OF ABSENCE BE GRANTED.

30 § 74A12. APPLICATION FOR TAX CREDIT.

1 A TAXPAYER MAY APPLY TO THE DEPARTMENT FOR A TAX CREDIT
2 CERTIFICATE UNDER THIS SECTION. THE APPLICATION MUST BE ON A
3 FORM REQUIRED BY THE DEPARTMENT AND SHALL INCLUDE ALL OF THE
4 FOLLOWING INFORMATION:

5 (1) THE NAME AND ADDRESS OF THE TAXPAYER.

6 (2) DOCUMENTATION OF THE FOLLOWING FOR EACH ELIGIBLE
7 EMPLOYEE-VOLUNTEER IN WHICH A TAX CREDIT IS BEING CLAIMED:

8 (I) NAME AND ADDRESS OF THE EMPLOYEE-VOLUNTEER.

9 (II) TOTAL WAGES PAID BY THE TAXPAYER TO THE
10 EMPLOYEE-VOLUNTEER.

11 (III) WAGES PAID BY THE TAXPAYER TO THE EMPLOYEE-
12 VOLUNTEER PAID UNDER SECTION 74A11(A) (RELATING TO
13 VOLUNTEER RESPONDERS EMPLOYER TAX CREDIT).

14 (IV) DOCUMENTATION AS REQUIRED BY SECTION 74A11(A)

15 (2) OR (B).

16 (3) ANY OTHER INFORMATION REQUIRED BY THE DEPARTMENT.

17 § 74A13. REVIEW AND APPROVAL.

18 (A) DUTIES.--THE DEPARTMENT SHALL DO ALL OF THE FOLLOWING:

19 (1) REVIEW AND APPROVE APPLICATIONS ACCORDING TO THE
20 ORDER APPLICATIONS ARE RECEIVED AND THE AVAILABILITY OF TAX
21 CREDITS.

22 (2) NOTIFY THE APPLICANT WITHIN 30 DAYS OF RECEIPT OF
23 THE APPLICATION OF ITS DETERMINATION.

24 (B) ISSUANCE.--IF AN APPLICATION IS APPROVED, THE DEPARTMENT
25 SHALL ISSUE THE TAXPAYER A TAX CREDIT CERTIFICATE WITHIN 15 DAYS
26 OF THE APPROVAL.

27 § 74A14. LIMITATIONS.

28 (A) AMOUNT.--A TAX CREDIT CERTIFICATE ISSUED UNDER THIS
29 SECTION MAY NOT EXCEED 50% OF A TAXPAYER'S QUALIFIED TAX
30 LIABILITY.

1 (B) PROHIBITION.--IN GRANTING TAX CREDITS UNDER THIS
2 CHAPTER, THE DEPARTMENT MAY NOT DO ANY OF THE FOLLOWING:

3 (1) GRANT MORE THAN \$5,000,000 IN TAX CREDIT
4 CERTIFICATES IN ANY FISCAL YEAR.

5 (2) GRANT MORE THAN \$10,000 IN TAX CREDIT CERTIFICATES
6 TO A SINGLE TAXPAYER IN ANY FISCAL YEAR.

7 (C) UNUSED CREDITS.--A TAXPAYER SHALL NOT BE ENTITLED TO
8 CARRY FORWARD, CARRY BACK OR OBTAIN A REFUND OF ANY UNUSED TAX
9 CREDIT.

10 (D) SALE OR REASSIGNMENT.--A TAX CREDIT MAY NOT BE SOLD OR
11 REASSIGNED.

12 § 74A15. SHAREHOLDER, OWNER OR MEMBER PASS-THROUGH.

13 (A) SHAREHOLDER ENTITLEMENT.--IF A PENNSYLVANIA S
14 CORPORATION DOES NOT HAVE AN ELIGIBLE TAX LIABILITY AGAINST
15 WHICH THE TAX CREDIT MAY BE APPLIED, A SHAREHOLDER OF THE
16 PENNSYLVANIA S CORPORATION SHALL BE ENTITLED TO A TAX CREDIT
17 EQUAL TO THE TAX CREDIT DETERMINED FOR THE PENNSYLVANIA S
18 CORPORATION FOR THE TAXABLE YEAR MULTIPLIED BY THE PERCENTAGE OF
19 THE PENNSYLVANIA S CORPORATION'S DISTRIBUTIVE INCOME TO WHICH
20 THE SHAREHOLDER IS ENTITLED.

21 (B) PASS-THROUGH ENTITY ENTITLEMENT.--IF A PASS-THROUGH
22 ENTITY OTHER THAN A PENNSYLVANIA S CORPORATION DOES NOT HAVE TAX
23 LIABILITY AGAINST WHICH THE TAX CREDIT MAY BE APPLIED, AN OWNER
24 OR MEMBER OF THE PASS-THROUGH ENTITY SHALL BE ENTITLED TO A TAX
25 CREDIT EQUAL TO THE TAX CREDIT DETERMINED FOR THE PASS-THROUGH
26 ENTITY FOR THE TAXABLE YEAR MULTIPLIED BY THE PERCENTAGE OF THE
27 PASS-THROUGH ENTITY'S DISTRIBUTIVE INCOME TO WHICH THE OWNER OR
28 MEMBER IS ENTITLED.

29 (C) ADDITIONAL CREDIT.--

30 (1) EXCEPT AS PROVIDED UNDER PARAGRAPH (2), THE TAX

1 CREDIT PROVIDED UNDER SUBSECTIONS (A) OR (B) SHALL BE IN
2 ADDITION TO ANY OTHER TAX CREDIT TO WHICH A SHAREHOLDER,
3 OWNER OR MEMBER OF A PASS-THROUGH ENTITY IS OTHERWISE
4 ENTITLED UNDER THIS CHAPTER.

5 (2) A PASS-THROUGH ENTITY AND A SHAREHOLDER, OWNER OR
6 MEMBER OF A PASS-THROUGH ENTITY SHALL NOT CLAIM A TAX CREDIT
7 UNDER THIS CHAPTER FOR THE SAME EMPLOYEE-VOLUNTEER.

8 § 74A16. GUIDELINES.

9 THE DEPARTMENT, IN CONJUNCTION WITH THE DEPARTMENT OF
10 REVENUE, SHALL DEVELOP WRITTEN GUIDELINES NECESSARY FOR THE
11 IMPLEMENTATION AND ADMINISTRATION OF THIS ARTICLE. THE
12 GUIDELINES SHALL BE POSTED ON THE DEPARTMENT'S PUBLICLY
13 ACCESSIBLE INTERNET WEBSITE.

14 § 74A17. APPLICABILITY.

15 THIS CHAPTER SHALL APPLY TO TAXABLE YEARS BEGINNING AFTER
16 DECEMBER 31, 2013.

17 § 74A18. REPORTS.

18 NO LATER THAN JUNE 1, 2015, AND EACH JUNE 1 THEREAFTER, THE
19 DEPARTMENT SHALL SUBMIT A REPORT ON THE EFFECTIVENESS OF THE TAX
20 CREDITS GRANTED UNDER THIS CHAPTER. THE REPORT SHALL INCLUDE THE
21 NAMES OF TAXPAYERS WHO WERE ISSUED TAX CREDITS AS OF THE DATE OF
22 THE REPORT. THE REPORT MAY INCLUDE RECOMMENDATIONS FOR CHANGES
23 IN THE CALCULATION OR ADMINISTRATION OF THE TAX CREDITS AND
24 OTHER INFORMATION AS THE DEPARTMENT DEEMS APPROPRIATE. THE
25 REPORT SHALL BE SUBMITTED TO ALL OF THE FOLLOWING:

26 (1) THE CHAIRMAN AND MINORITY CHAIRMAN OF THE
27 APPROPRIATIONS COMMITTEE OF THE SENATE.

28 (2) THE CHAIRMAN AND MINORITY CHAIRMAN OF THE FINANCE
29 COMMITTEE OF THE SENATE.

30 (3) THE CHAIRMAN AND MINORITY CHAIRMAN OF THE

1 APPROPRIATIONS COMMITTEE OF THE HOUSE OF REPRESENTATIVES.

2 (4) THE CHAIRMAN AND THE MINORITY CHAIRMAN OF THE
3 FINANCE COMMITTEE OF THE HOUSE OF REPRESENTATIVES.

4 SUBCHAPTER C

5 PUBLIC SECTOR INCENTIVES

6 SEC.

7 74A21. EMERGENCY RESPONSE LEAVE OF ABSENCE.

8 § 74A21. EMERGENCY RESPONSE LEAVE OF ABSENCE.

9 (A) OPTIONAL PAID LEAVE.--AN OFFICER OR EMPLOYEE OF THE
10 COMMONWEALTH OR A POLITICAL SUBDIVISION WHO IS AN EMPLOYEE-
11 VOLUNTEER MAY BE ENTITLED TO LEAVE WORK IN RESPONSE TO AN
12 EMERGENCY CALL WITHOUT LOSS OF PAY, TIME OR EFFICIENCY, SUBJECT
13 TO THE TERMS AND CONDITIONS OF A POLICY ADOPTED BY THE
14 COMMONWEALTH OR POLITICAL SUBDIVISION.

15 (B) OFFICIAL NOTICE REQUIRED.--IN ORDER TO QUALIFY FOR THE
16 PAID LEAVE AS PROVIDED FOR IN SUBSECTION (A), THE EMPLOYEE-
17 VOLUNTEER SHALL:

18 (1) INFORM HIS OR HER EMPLOYER OR IMMEDIATE SUPERVISOR
19 THAT THE EMPLOYEE-VOLUNTEER HAS BEEN CALLED TO RESPOND TO AN
20 EMERGENCY AND REQUEST THAT A LEAVE OF ABSENCE BE GRANTED.

21 (2) SUPPLY HIS OR HER EMPLOYER WITH A STATEMENT FROM THE
22 CHIEF EXECUTIVE OFFICER OF THE EMERGENCY SERVICE ORGANIZATION
23 STATING THAT HE OR SHE RESPONDED TO A CALL AND THE TIME OF
24 THE CALL.

25 SECTION 3. THIS ACT SHALL TAKE EFFECT IN 60 DAYS.